

EXHIBIT A
TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL

Federal Tax Consulting

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner	01 Nov 2022	Federal Tax Consulting	Reviewing and sending updated Statement of Work for assistance with VA voluntary disclosure program to client	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	01 Nov 2022	Federal Tax Consulting	Call with Client (L. Koren). Discussed examiner review, UK token disposition and I/C receivables.	0.5	\$1,250.00	\$625.00
Raz Yahalom	Senior	02 Nov 2022	Federal Tax Consulting	Incorporating edits from Partner review on tax filing memo	4.8	\$600.00	\$2,880.00
Sapir,Eric	Executive Director	02 Nov 2022	Federal Tax Consulting	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$1,150.00	\$230.00
Yoav Shwartz	Partner	02 Nov 2022	Federal Tax Consulting	Call with Client (L. Koren) to discuss follow up on examiner review.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	03 Nov 2022	Federal Tax Consulting	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$1,150.00	\$575.00
Eitan Diner	Senior	06 Nov 2022	Federal Tax Consulting	Review of pre-tax book income for 2021 for Celsius-UK and subs vs. Celsius-IL, including cross reference to provision work-papers	0.9	\$600.00	\$540.00
Eitan Diner	Senior	06 Nov 2022	Federal Tax Consulting	Updates to international tax analysis based on balance sheet and profit and loss statements provided by Celsius	2.1	\$600.00	\$1,260.00
Yoav Shwartz	Partner	06 Nov 2022	Federal Tax Consulting	Review updates international tax analysis per standalone balance sheets and profit & loss statements provided by Celsius.	3.1	\$1,250.00	\$3,875.00
Yoav Shwartz	Partner	07 Nov 2022	Federal Tax Consulting	Tax filing positions memo - detailed review of factual background, added assumptions in connection with 2021 transactions.	3.7	\$1,250.00	\$4,625.00
Harvey,Elizabeth R.	Partner	08 Nov 2022	Federal Tax Consulting	EY call with K&E to discuss submission of tax information per Celsius examiner request (L. Harvey, E. Sapir, A. Sexton, S. Cantor)	0.4	\$1,250.00	\$500.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	08 Nov 2022	Federal Tax Consulting	EY call with K&E to discuss submission of tax information per Celsius examiner request (L. Harvey, E. Sapir, A. Sexton, S. Cantor)	0.4	\$1,150.00	\$460.00
Yoav Shwartz	Partner	08 Nov 2022	Federal Tax Consulting	Tax filing positions memo - continued to review and draft factual background, added assumptions and made additional review updates.	3.3	\$1,250.00	\$4,125.00
Yoav Shwartz	Partner	10 Nov 2022	Federal Tax Consulting	Detailed review of information required per examiner's requests.	4.3	\$1,250.00	\$5,375.00
Maria Tuchinsky	Senior Manager	13 Nov 2022	Federal Tax Consulting	Discussion with Client (L. Koren) regarding engagement status and updates. EY - Y. Shwartz and M. Tuchinsky.	0.6	\$950.00	\$570.00
Yoav Shwartz	Partner	13 Nov 2022	Federal Tax Consulting	Discussion with Client (L. Koren) regarding engagement status and updates. EY - Y. Shwartz and M. Tuchinsky.	0.6	\$1,250.00	\$750.00
Yoav Shwartz	Partner	13 Nov 2022	Federal Tax Consulting	Continue to review all historical email per Examiner request.	2.8	\$1,250.00	\$3,500.00
Harvey,Elizabeth R.	Partner	16 Nov 2022	Federal Tax Consulting	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	16 Nov 2022	Federal Tax Consulting	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$1,150.00	\$460.00
Yoav Shwartz	Partner	16 Nov 2022	Federal Tax Consulting	Continue to review all historical emails per Examiner request.	4.8	\$1,250.00	\$6,000.00
Yoav Shwartz	Partner	16 Nov 2022	Federal Tax Consulting	Tax filing positions memo - draft assumptions and initial outline for additional topics.	3.1	\$1,250.00	\$3,875.00
Migdal,Sylwia	Partner	17 Nov 2022	Federal Tax Consulting	Email coordination of Lithuania resources for potential local country review of transaction impact.	0.3	\$1,250.00	\$375.00
Yoav Shwartz	Partner	21 Nov 2022	Federal Tax Consulting	Review facts regarding Lithuania coin deposits.	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner	22 Nov 2022	Federal Tax Consulting	Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact. Celsius: L. Koren and J. Morgan. K&E: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and Y. Shwartz.	0.4	\$1,250.00	\$500.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	22 Nov 2022	Federal Tax Consulting	Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact. Celsius: L. Koren and J. Morgan. K&E: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and Y. Shwartz.	0.4	\$1,150.00	\$460.00
Yoav Shwartz	Partner	22 Nov 2022	Federal Tax Consulting	Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner	23 Nov 2022	Federal Tax Consulting	Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas, and L. Lingis.	0.7	\$1,250.00	\$875.00
Harvey,Elizabeth R.	Partner	23 Nov 2022	Federal Tax Consulting	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,250.00	\$625.00
Hill,Jeffrey B.	Partner	23 Nov 2022	Federal Tax Consulting	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,250.00	\$625.00
Migdal,Sylwia	Partner	23 Nov 2022	Federal Tax Consulting	Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas, and L. Lingis.	0.7	\$1,250.00	\$875.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	23 Nov 2022	Federal Tax Consulting	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,150.00	\$575.00
Sapir, Eric	Executive Director	23 Nov 2022	Federal Tax Consulting	Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E. Sapir, S. Migal, I. Grabuskiene, D. Kapitanovas, and L. Lingis.	0.7	\$1,150.00	\$805.00
Maria Tuchinsky	Senior Manager	30 Nov 2022	Federal Tax Consulting	Meeting with Client (L. Koren) to discuss NewCo business plan and accounting and tax workstreams. EY- Y. Shwartz and M. Tuchinsky.	1.5	\$950.00	\$1,425.00
Yoav Shwartz	Partner	30 Nov 2022	Federal Tax Consulting	Meeting with Client (L. Koren) to discuss NewCo business plan and accounting and tax workstreams. EY- Y. Shwartz and M. Tuchinsky.	1.5	\$1,250.00	\$1,875.00
Harvey, Elizabeth R.	Partner	06 Dec 2022	Federal Tax Consulting	Weekly tax call to discuss GK8 transaction and potential sale of stablecoins. Celsius: L. Koren and J. Morgan. K&E: S. Cantor and A. Sexton. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.5	\$1,250.00	\$625.00
Sapir, Eric	Executive Director	06 Dec 2022	Federal Tax Consulting	Weekly tax call to discuss GK8 transaction and potential sale of stablecoins. Celsius: L. Koren and J. Morgan. K&E: S. Cantor and A. Sexton. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.5	\$1,150.00	\$575.00
Yoav Shwartz	Partner	06 Dec 2022	Federal Tax Consulting	Weekly call to discuss potential asset sale proposals and a contemplated sale of Stablecoins and the US federal income tax considerations. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey and E. Sapir	0.5	\$1,250.00	\$625.00
Sapir, Eric	Executive Director	20 Dec 2022	Federal Tax Consulting	Weekly call to discuss intercompany analysis status and potential asset transfers in partial repayment of the intercompany account. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Sapir and Y. Shwartz	0.5	\$1,150.00	\$575.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	20 Dec 2022	Federal Tax Consulting	Weekly call to discuss intercompany analysis status and potential asset transfers in partial repayment of the intercompany account. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Sapir and Y. Shwartz.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner	21 Dec 2022	Federal Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$1,250.00	\$1,000.00
Hill,Jeffrey B.	Partner	21 Dec 2022	Federal Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.5	\$1,250.00	\$625.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	21 Dec 2022	Federal Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$1,150.00	\$920.00
Yoav Shwartz	Partner	01 Jan 2023	Federal Tax Consulting	Call with L. Koren and M. Tuchinsky, discussed restructuring, retail loan activity, Newco structure, UK interest income, 2022 compliance process	1.1	\$1,250.00	\$1,375.00
Maria Tuchinsky	Senior Manager	01 Jan 2023	Federal Tax Consulting	Call with L. Koren and Y. Shwartz, discussed restructuring, retail loan activity, Newco structure, UK interest income, 2022 compliance process	1.1	\$950.00	\$1,045.00
Maria Tuchinsky	Senior Manager	01 Jan 2023	Federal Tax Consulting	Review materials relating to UK interest income	0.5	\$950.00	\$475.00
Yoav Shwartz	Partner	02 Jan 2023	Federal Tax Consulting	Drafting updates to functional analysis	1.2	\$1,250.00	\$1,500.00
Harvey, Elizabeth R.	Partner/Principal	03 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.2	\$1,250.00	\$250.00
Sapir, Eric	Executive Director	03 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.2	\$1,150.00	\$230.00
Yoav Shwartz	Partner	03 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.2	\$1,250.00	\$250.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	04 Jan 2023	Federal Tax Consulting	Call with Celsius to discuss open indirect tax items. Discussed today: Texas use tax pending payment potential VDA application, Pennsylvania voluntary disclosure application updates. EY Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic; Kirkland & Ellis Attendees: A. Sexton, S. Cantor; Celsius Attendee: J. Morgan.	1.2	\$1,250.00	\$1,500.00
Harvey,Elizabeth R.	Partner/Principal	04 Jan 2023	Federal Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	04 Jan 2023	Federal Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	04 Jan 2023	Federal Tax Consulting	Call with Celsius to discuss open indirect tax items. Discussed today: Texas use tax pending payment potential VDA application, Pennsylvania voluntary disclosure application updates. EY Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic; Kirkland & Ellis Attendees: A. Sexton, S. Cantor; Celsius Attendee: J. Morgan.	1.2	\$1,150.00	\$1,380.00
Maria Tuchinsky	Senior Manager	04 Jan 2023	Federal Tax Consulting	Drafting updates to functional analysis	1.2	\$950.00	\$1,140.00
Harvey,Elizabeth R.	Partner/Principal	06 Jan 2023	Federal Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	08 Jan 2023	Federal Tax Consulting	Reviewing Texas sales/use slide	3.4	\$1,250.00	\$4,250.00
Amir Chenchinski	Partner	09 Jan 2023	Federal Tax Consulting	Summary of tax compliance procedures and share state income tax returns with L Koren	0.8	\$1,250.00	\$1,000.00
Harvey,Elizabeth R.	Partner/Principal	09 Jan 2023	Federal Tax Consulting	Updated review of Texas sales and use tax slide	0.6	\$1,250.00	\$750.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	09 Jan 2023	Federal Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$1,250.00	\$625.00
Maria Tuchinsky	Senior Manager	10 Jan 2023	Federal Tax Consulting	Review UK interest income item and intercompany ledgers and profits and loss statements required for functional analysis	1.8	\$950.00	\$1,710.00
Meir Edri	Senior	11 Jan 2023	Federal Tax Consulting	Review of final examiner report dated January 31, 2023	1.5	\$600.00	\$900.00
Maria Tuchinsky	Senior Manager	11 Jan 2023	Federal Tax Consulting	Review transfer pricing data provided for functional analysis	0.6	\$950.00	\$570.00
Harvey,Elizabeth R.	Partner/Principal	12 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss two potential emergence transactions and what US federal income tax modeling should be performed. Discussion of potential creditor level tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Shwartz, E. Sapir, and E. Harvey.	0.8	\$1,250.00	\$1,000.00
Hsiao,Elicia	Manager	12 Jan 2023	Federal Tax Consulting	Prepared the Celsius emergence model.	0.8	\$850.00	\$680.00
Sapir,Eric	Executive Director	12 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss two potential transaction alternatives and modeling US federal income tax consequences based upon currently available data. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.8	\$1,150.00	\$920.00
Yoav Shwartz	Partner	12 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss two potential emergence transactions and what US federal income tax modeling should be performed. Discussion of potential creditor level tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Shwartz, E. Sapir, and E. Harvey.	0.8	\$1,250.00	\$1,000.00
Raz Yahalom	Senior	12 Jan 2023	Federal Tax Consulting	Review of intercompany ledgers and profits and loss statements required for functional analysis	4.8	\$600.00	\$2,880.00
Hsiao,Elicia	Manager	13 Jan 2023	Federal Tax Consulting	Continue preparing the Celsius emergence model.	2.5	\$850.00	\$2,125.00
Meir Edri	Senior	15 Jan 2023	Federal Tax Consulting	Review of state income tax returns	1.1	\$600.00	\$660.00
Maria Tuchinsky	Senior Manager	15 Jan 2023	Federal Tax Consulting	Email requesting information with regards to functional analysis	0.6	\$950.00	\$570.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hsiao,Elicia	Manager	17 Jan 2023	Federal Tax Consulting	Continue preparing the Celsius emergence model.	2.9	\$850.00	\$2,465.00
Harvey,Elizabeth R.	Partner/Principal	18 Jan 2023	Federal Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$1,250.00	\$750.00
Hsiao,Elicia	Manager	18 Jan 2023	Federal Tax Consulting	Continue preparing the Celsius emergence model.	3.6	\$850.00	\$3,060.00
Harvey,Elizabeth R.	Partner/Principal	19 Jan 2023	Federal Tax Consulting	Call with EY Israel to discuss scope and fees for 2022 tax compliance. E. Harvey, J. Hill, Y. Schwartz, O. Wasserman, A. Chesinksi, M. Tuchinsky and M. Edri	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	19 Jan 2023	Federal Tax Consulting	Call with EY Israel to discuss scope and fees for 2022 tax compliance. E. Harvey, J. Hill, Y. Schwartz, O. Wasserman, A. Chesinksi, M. Tuchinsky and M. Edri	0.9	\$1,250.00	\$1,125.00
Hsiao,Elicia	Manager	19 Jan 2023	Federal Tax Consulting	Continue preparing the Celsius emergence model.	3.7	\$850.00	\$3,145.00
Maria Tuchinsky	Senior Manager	19 Jan 2023	Federal Tax Consulting	Review information provided by Lior with regards to functional analysis	0.9	\$950.00	\$855.00
Sapir,Eric	Executive Director	23 Jan 2023	Federal Tax Consulting	Reviewing and updating separate company trial balance inputs into emergence model gain/loss calculation.	5.3	\$1,150.00	\$6,095.00
Hsiao,Elicia	Manager	24 Jan 2023	Federal Tax Consulting	Continue preparing the Celsius emergence model.	0.3	\$850.00	\$255.00
Sapir,Eric	Executive Director	24 Jan 2023	Federal Tax Consulting	Revising balance sheet for entities that are disregarded for US federal income tax purposes.	3.1	\$1,150.00	\$3,565.00
Sapir,Eric	Executive Director	25 Jan 2023	Federal Tax Consulting	Summarizing intercompany receivable balances on a due to/due from basis by jurisdiction.	3.9	\$1,150.00	\$4,485.00
Meir Edri	Senior	26 Jan 2023	Federal Tax Consulting	Assist with requests from K&E in providing US tax return information	3.6	\$600.00	\$2,160.00
Harvey,Elizabeth R.	Partner/Principal	26 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss potential restructuring transaction details and US federal income tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Harvey, and E. Sapir. Mazars: I. Thompson.	0.8	\$1,250.00	\$1,000.00
Hsiao,Elicia	Manager	26 Jan 2023	Federal Tax Consulting	Continued preparing Celsius emergence model.	0.6	\$850.00	\$510.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	26 Jan 2023	Federal Tax Consulting	Summarizing asset categories by type for the emergence gain/loss model.	3.8	\$1,150.00	\$4,370.00
Sapir, Eric	Executive Director	26 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss potential restructuring transaction details and US federal income tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Harvey, and E. Sapir. Mazars: I. Thompson.	0.8	\$1,150.00	\$920.00
Yoav Schwartz	Partner	26 Jan 2023	Federal Tax Consulting	Call with L. Koren and J. Morgan (client), A. Sexton, S. Cantor (K&E), L. Harvey and E. Sapir (EY) to discuss potential restructuring transaction details and US federal income tax considerations	0.8	\$1,250.00	\$1,000.00
Sapir, Eric	Executive Director	27 Jan 2023	Federal Tax Consulting	Summarizing liability balance sheet line items for emergence gain/loss model.	2.2	\$1,150.00	\$2,530.00
Yoav Schwartz	Partner	29 Jan 2023	Federal Tax Consulting	Review Newco Deck and consider applicable tax implications	4.2	\$1,250.00	\$5,250.00
Eden Tamar	Staff	29 Jan 2023	Federal Tax Consulting	Review tax compliance procedures	1.6	\$400.00	\$640.00
Harvey, Elizabeth R.	Partner/Principal	31 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey.	0.7	\$1,250.00	\$875.00
Sapir, Eric	Executive Director	31 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey.	0.7	\$1,150.00	\$805.00
Yoav Schwartz	Partner	31 Jan 2023	Federal Tax Consulting	Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey.	0.7	\$1,250.00	\$875.00
Harvey, Elizabeth R.	Partner/Principal	01 Feb 2023	Federal Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Schwartz, E. Sapir, J. Hill.	0.8	\$1,250.00	\$1,000.00
Hill, Jeff	Partner/Principal	01 Feb 2023	Federal Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland:	0.8	\$1,250.00	\$1,000.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.			
Hsiao,Elicia	Manager	01 Feb 2023	Federal Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$850.00	\$680.00
Sapir,Eric	Executive Director	01 Feb 2023	Federal Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,150.00	\$920.00
Yoav Shwartz	Partner	01 Feb 2023	Federal Tax Consulting	Review of Newco Deck and consider tax implications	4.5	\$1,250.00	\$5,625.00
Yoav Shwartz	Partner	01 Feb 2023	Federal Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,250.00	\$1,000.00
Stevens,Matthew Aaron	Partner/Principal	01 Feb 2023	Federal Tax Consulting	Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Shwartz, E. Sapir, J. Hill.	0.8	\$1,250.00	\$1,000.00
Griffin, John	Executive Director	02 Feb 2023	Federal Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Shwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,150.00	\$1,035.00
Harvey,Elizabeth R.	Partner/Principal	02 Feb 2023	Federal Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Shwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	02 Feb 2023	Federal Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Shwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Sapir,Eric	Executive Director	02 Feb 2023	Federal Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Shwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,150.00	\$1,035.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner	02 Feb 2023	Federal Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Shwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Yoav Shwartz	Partner	02 Feb 2023	Federal Tax Consulting	Review functional analysis with transfer pricing team	1.6	\$1,250.00	\$2,000.00
Stevens,Matthew Aaron	Partner/Principal	02 Feb 2023	Federal Tax Consulting	Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Shwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Raz Yahalom	Senior	06 Feb 2023	Federal Tax Consulting	Update support tabs in functional analysis and Properties Fraction	1.1	\$600.00	\$660.00
Harvey,Elizabeth R.	Partner/Principal	07 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss potential transaction involving mining assets. Kirkland: A. Sexton and M. Kandallu, Celsius: L. Koren and J. Morgan. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	07 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss potential transaction involving mining assets. Kirkland: A. Sexton and M. Kandallu, Celsius: L. Koren and J. Morgan. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.2	\$1,150.00	\$230.00
Yoav Shwartz	Partner	07 Feb 2023	Federal Tax Consulting	Weekly call to discuss status of potential alternative transactions. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,250.00	\$250.00
Yoav Shwartz	Partner	07 Feb 2023	Federal Tax Consulting	Review updated balance sheet and consider impact on restructuring calculations.	2.3	\$1,250.00	\$2,875.00
Harvey,Elizabeth R.	Partner/Principal	13 Feb 2023	Federal Tax Consulting	Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Harvey,Elizabeth R.	Partner/Principal	13 Feb 2023	Federal Tax Consulting	Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	13 Feb 2023	Federal Tax Consulting	Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	13 Feb 2023	Federal Tax Consulting	Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill.	0.9	\$1,250.00	\$1,125.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	13 Feb 2023	Federal Tax Consulting	Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill.	0.9	\$1,150.00	\$1,035.00
Sapir,Eric	Executive Director	13 Feb 2023	Federal Tax Consulting	Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill.	0.9	\$1,150.00	\$1,035.00
Stevens,Matthew Aaron	Partner/Principal	13 Feb 2023	Federal Tax Consulting	Review of dealer exception issue for engagement team	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	14 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.7	\$1,250.00	\$875.00
Sapir,Eric	Executive Director	14 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.7	\$1,150.00	\$805.00
Yoav Shwartz	Partner	14 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.7	\$1,250.00	\$875.00
Hsiao,Elicia	Manager	20 Feb 2023	Federal Tax Consulting	prepared consolidating balance sheet using 2022 data	4.5	\$850.00	\$3,825.00
Harvey,Elizabeth R.	Partner/Principal	21 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour.	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	21 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour.	0.2	\$1,150.00	\$230.00
Sapir,Eric	Executive Director	21 Feb 2023	Federal Tax Consulting	Review 12/31/2022 balance sheet summary excel file to identify material assets and liabilities.	3.3	\$1,150.00	\$3,795.00
Yoav Shwartz	Partner	21 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour.	0.2	\$1,250.00	\$250.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Carr,Russell	Partner/Principal	22 Feb 2023	Federal Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Schwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,250.00	\$1,250.00
Carr,Russell	Partner/Principal	22 Feb 2023	Federal Tax Consulting	Review of tax issues on 2021 transfer	1.5	\$1,250.00	\$1,875.00
Harvey,Elizabeth R.	Partner/Principal	22 Feb 2023	Federal Tax Consulting	Call to discuss updated balance sheets as of 12/31/2022. Company: L. Koren. EY: E. Sapir, E. Harvey, Y. Schwartz, and M. Tuchinsky.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	22 Feb 2023	Federal Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Schwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,250.00	\$1,250.00
Ryan,Joe	Senior Manager	22 Feb 2023	Federal Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Schwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$950.00	\$950.00
Sapir,Eric	Executive Director	22 Feb 2023	Federal Tax Consulting	Call to discuss updated balance sheets as of 12/31/2022. Company: L. Koren. EY: E. Sapir, E. Harvey, Y. Schwartz, and M. Tuchinsky.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	22 Feb 2023	Federal Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Schwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,150.00	\$1,150.00
Sapir,Eric	Executive Director	22 Feb 2023	Federal Tax Consulting	Create intercompany receivable summary schedule by legal entity.	2.3	\$1,150.00	\$2,645.00
Yoav Shwartz	Partner	22 Feb 2023	Federal Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Schwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$1,250.00	\$1,250.00
Maria Tuchinsky	Senior Manager	22 Feb 2023	Federal Tax Consulting	Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Schwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner.	1.0	\$950.00	\$950.00
Harvey,Elizabeth R.	Partner/Principal	23 Feb 2023	Federal Tax Consulting	Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill.	1.0	\$1,250.00	\$1,250.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeff	Partner/Principal	23 Feb 2023	Federal Tax Consulting	Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill.	1.0	\$1,250.00	\$1,250.00
Sapir,Eric	Executive Director	23 Feb 2023	Federal Tax Consulting	Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill.	1.0	\$1,150.00	\$1,150.00
Sapir,Eric	Executive Director	23 Feb 2023	Federal Tax Consulting	Frozen currency taxable income realization research.	1.7	\$1,150.00	\$1,955.00
Ryan,Joe	Senior Manager	24 Feb 2023	Federal Tax Consulting	Review of Debtors' Statement filed 2/15/2023 and analysis of the 2021 internal restructuring transactions	1.5	\$950.00	\$1,425.00
Sapir,Eric	Executive Director	24 Feb 2023	Federal Tax Consulting	Multi-year recission research.	3.9	\$1,150.00	\$4,485.00
Yoav Shwartz	Partner	27 Feb 2023	Federal Tax Consulting	Call with L. Koren with regards to day1 required services, accounting and technology	1.0	\$1,250.00	\$1,250.00
Harvey,Elizabeth R.	Partner/Principal	28 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss intercompany accounts analysis and the calculation of intercompany balances between the US and UK. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: L. Koren and J. Morgan. Anderson: D. Seymour, Z. Wyatt, and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.6	\$1,250.00	\$750.00
Sapir,Eric	Executive Director	28 Feb 2023	Federal Tax Consulting	Weekly tax call to discuss intercompany accounts analysis and the calculation of intercompany balances between the US and UK. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: L. Koren and J. Morgan. Anderson: D. Seymour, Z. Wyatt, and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.6	\$1,150.00	\$690.00
Yoav Shwartz	Partner	28 Feb 2023	Federal Tax Consulting	Review of detailed employee census and transfer pricing review of IP valuation	2.5	\$1,250.00	\$3,125.00
Yoav Shwartz	Partner	28 Feb 2023	Federal Tax Consulting	Follow up call with L. Koren with regards to day1 required services, accounting and technology	0.5	\$1,250.00	\$625.00
Yoav Shwartz	Partner	28 Feb 2023	Federal Tax Consulting	Correspondence with Celsius to request information on transferred workforce, review of detailed employee census and transfer pricing review of IP valuation	2.6	\$1,250.00	\$3,250.00
Total					194.0		\$211,915.00

State and Local Tax Services

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
DiPalma, Vincent	Manager	01 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss payroll issues and sales and use tax open items update. EY Attendees: N.Flagg, V.DiPalma	0.5	\$850.00	\$425.00
Flagg, Nancy A.	Executive Director	01 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss payroll issues and sales and use tax open items update. EY Attendees: N.Flagg, V.DiPalma	0.5	\$1,150.00	\$575.00
Flagg, Nancy A.	Executive Director	01 Nov 2022	State Tax Consulting	Call with EY General Counsel Office call to review Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) request to discuss Celsius state tax profile	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	01 Nov 2022	State Tax Consulting	Call with EY Independence team regarding permissibility of complying with Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) request	0.6	\$1,150.00	\$690.00
Flagg, Nancy A.	Executive Director	01 Nov 2022	State Tax Consulting	Correspond with EY V.DiPalma on agreed payroll and payroll tax followups with client (J.Morgan)	0.3	\$1,150.00	\$345.00
Flagg, Nancy A.	Executive Director	01 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps call with EY state desk Jeanne Hill. Attendees: J.Hill, N.Flagg	0.3	\$1,150.00	\$345.00
Hill, Jeanne L.	Senior Manager	01 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps call with EY state desk Jeanne Hill. Attendees: J.Hill, N.Flagg	0.5	\$950.00	\$475.00
Flagg, Nancy A.	Executive Director	01 Nov 2022	State Tax Consulting	Review Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) request from Kirkland and reply	0.4	\$1,150.00	\$460.00
Massimore, Marissa Elizabeth	Senior	01 Nov 2022	State Tax Consulting	Review of email correspondence regarding Pennsylvania use tax taxability of mining rigs	0.5	\$600.00	\$300.00
Flagg, Nancy A.	Executive Director	02 Nov 2022	State Tax Consulting	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$1,150.00	\$230.00
Gatt, Katie	Senior Manager	02 Nov 2022	State Tax Consulting	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$950.00	\$190.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeffrey B.	Partner/Principal	02 Nov 2022	State Tax Consulting	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$1,250.00	\$250.00
Lubic,Jake	Staff/Assistant	02 Nov 2022	State Tax Consulting	Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	03 Nov 2022	State Tax Consulting	Call with Kirkland (A. Sexton and S. Cantor) to update them on open indirect tax items. EY attendees: E. Sapir, N. Flagg, K. Gatt and J. Lubic	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	03 Nov 2022	State Tax Consulting	Compile and send Celsius personal property tax information to Kirkland A. Sexton	0.4	\$1,150.00	\$460.00
Rash,Jeffrey B	Executive Director	03 Nov 2022	State Tax Consulting	For property tax workstream, conduct research on mailing address for Tax Assessors in Cherokee County, NC and Whitfield County, GA. Provide addresses to Nancy Flagg so she can relay to client as personal property tax renditions are prepared. Provide link to on-line personal property rendition for Cherokee County, NC Assessor.	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	03 Nov 2022	State Tax Consulting	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	03 Nov 2022	State Tax Consulting	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$950.00	\$475.00
Lubic,Jake	Staff/Assistant	03 Nov 2022	State Tax Consulting	Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic.	0.5	\$400.00	\$200.00
Massimore,Marissa Elizabeth	Senior	03 Nov 2022	State Tax Consulting	Review of email with next steps from N.Flagg on 11/2 and follow up with EY sales and use tax team regarding information compiled from H. LeClaire (EY) correspondences.	0.3	\$600.00	\$180.00
Flagg,Nancy A.	Executive Director	04 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status with EY state desk J. Hill. Attendees: N.Flagg, J.Hill	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeanne L.	Senior Manager	04 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status with EY state desk J. Hill. Attendees: N.Flagg, J.Hill	0.3	\$950.00	\$285.00
Massimore,Marissa Elizabeth	Senior	04 Nov 2022	State Tax Consulting	Preparation internal EY call re historical sales and use tax guidance provided, including touching base with team members on any outstanding information to be gathered and highlight information sales and use tax team was to provide to N. Flagg	1.0	\$600.00	\$600.00
Flagg,Nancy A.	Executive Director	04 Nov 2022	State Tax Consulting	Provide Pennsylvania voluntary disclosure responsive documents to client (J.Morgan) for Examiner upload	0.8	\$1,150.00	\$920.00
Flagg,Nancy A.	Executive Director	04 Nov 2022	State Tax Consulting	Reply to client (J.Morgan) on Pennsylvania manufacturing exemption discussion status	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	04 Nov 2022	State Tax Consulting	Review Pennsylvania voluntary disclosure questionnaire draft from J.Morgan and reply with questions	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	04 Nov 2022	State Tax Consulting	Prepare for client call to discuss Pennsylvania voluntary disclosure agreement	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	06 Nov 2022	State Tax Consulting	Discussion with client (L.Koren) to discuss Pennsylvania voluntary disclosure status and other potentially available Pennsylvania sales and use tax exemptions. EY Attendees: N.Flagg, J.Hill	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	06 Nov 2022	State Tax Consulting	Discussion with client (L.Koren) to discuss Pennsylvania voluntary disclosure status and other potentially available Pennsylvania sales and use tax exemptions. EY Attendees: N.Flagg, J.Hill	0.4	\$950.00	\$380.00
Hill,Jeanne L.	Senior Manager	06 Nov 2022	State Tax Consulting	Prepare for meeting with client to review the Pennsylvania Voluntary Disclosure Agreement and discuss other options to mitigate sales tax risk	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	06 Nov 2022	State Tax Consulting	Respond to Kirkland (A. Sexton) on Pennsylvania voluntary disclosure data room upload for Examiner	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	07 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt	0.9	\$1,150.00	\$1,035.00
Gatt,Katie	Senior Manager	07 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt	0.9	\$950.00	\$855.00
Hill,Jeanne L.	Senior Manager	07 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt	0.9	\$950.00	\$855.00
Buonaguro,Paul	Manager	07 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania sales and use tax on crypto mining equipment. Attendees: P.Buonaguro, J.Hill	0.3	\$850.00	\$255.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeanne L.	Senior Manager	07 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania sales and use tax on crypto mining equipment. Attendees: P.Buonaguro, J.Hill	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	07 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure questionnaire next steps call. Attendees: N.Flagg, J.Hill	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	07 Nov 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure questionnaire next steps call. Attendees: N.Flagg, J.Hill	0.4	\$950.00	\$380.00
Massimore,Marissa Elizabeth	Senior	07 Nov 2022	State Tax Consulting	Review and compile information in my files related to correspondence and exchanges with H. LeClaire (EY).	0.8	\$600.00	\$480.00
Buonaguro,Paul	Manager	07 Nov 2022	State Tax Consulting	Review and revise Pennsylvania sales and use tax voluntary disclosure agreement questionnaire answers	0.7	\$850.00	\$595.00
Flagg,Nancy A.	Executive Director	08 Nov 2022	State Tax Consulting	Respond to Kirkland on responsive documents requested by Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP)	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	08 Nov 2022	State Tax Consulting	Review and send employment tax documentation and emails to EY Vincent DiPalma for review and interpretation	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	08 Nov 2022	State Tax Consulting	Update to EY General Counsel Office on Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) call invite received	0.4	\$1,150.00	\$460.00
Lubic,Jake	Staff/Assistant	09 Nov 2022	State Tax Consulting	Call to discuss prioritizing and deploying resources on open indirect tax items and workstreams. Attendees: N. Flagg, J. Lubic	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	09 Nov 2022	State Tax Consulting	Call to discuss prioritizing and deploying resources on open indirect tax items and workstreams. Attendees: N. Flagg, J.Lubic	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	09 Nov 2022	State Tax Consulting	Update open tax item workstream status and next steps and send to EY team	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	10 Nov 2022	State Tax Consulting	Call with EY General Counsel team to prepare for discussion with Bankruptcy Court Appointed Examiner team (S.Pillay, G.Morse Jenner & Block, LLP)	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	State Tax Consulting	Call with Bankruptcy Court Appointed Examiner team (S.Pillay, G.Morse Jenner & Block, LLP) to discuss Celsius state tax profile	1.2	\$1,150.00	\$1,380.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	State Tax Consulting	Discuss Pennsylvania voluntary disclosure next steps with EY J.Hill	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	State Tax Consulting	Follow-up on Pennsylvania voluntary disclosure filing approval with client (L.Koren)	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	State Tax Consulting	Kirkland inquiry on EY engagement retention status to EY general counsel office	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	11 Nov 2022	State Tax Consulting	Call with EY General Counsel to recap discussion with Bankruptcy Court Appointed Examiner (S.Pillay, G.Morse Jenner & Block, LLP)	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	11 Nov 2022	State Tax Consulting	Reply to Kirkland inquiry on engagement retention status	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	11 Nov 2022	State Tax Consulting	Submit Pennsylvania sales and use tax voluntary disclosure agreement application to the state, discuss next steps with EY N.Flagg	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	14 Nov 2022	State Tax Consulting	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,150.00	\$460.00
Gatt,Katie	Senior Manager	14 Nov 2022	State Tax Consulting	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$950.00	\$380.00
Hill,Jeffrey B.	Partner/Principal	14 Nov 2022	State Tax Consulting	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,250.00	\$500.00
Lubic,Jake	Staff/Assistant	14 Nov 2022	State Tax Consulting	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$400.00	\$160.00
Sapir,Eric	Executive Director	14 Nov 2023	State Tax Consulting	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,150.00	\$460.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	14 Nov 2023	State Tax Consulting	Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel	0.4	\$1,250.00	\$500.00
Flagg,Nancy A.	Executive Director	14 Nov 2022	State Tax Consulting	Inventory income tax returns for noticing updates	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	14 Nov 2022	State Tax Consulting	Review files for sales and use tax information per Kirkland request and draft reply	0.7	\$1,150.00	\$805.00
Johnson,Derrick Joseph	Staff/Assistant	15 Nov 2022	State Tax Consulting	Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp	0.3	\$400.00	\$120.00
Kapp,Amanda Michele	Staff/Assistant	15 Nov 2022	State Tax Consulting	Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp	0.3	\$400.00	\$120.00
Lubic,Jake	Staff/Assistant	15 Nov 2022	State Tax Consulting	Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	15 Nov 2022	State Tax Consulting	Review sales and use tax files received from client (J.Morgan) and reply to Kirkland (A.Sexton) on file differences	1.8	\$1,150.00	\$2,070.00
Lubic,Jake	Staff/Assistant	16 Nov 2022	State Tax Consulting	Establish tax claims log to enable claim inventory and analysis processes	0.3	\$400.00	\$120.00
Johnson,Derrick Joseph	Staff/Assistant	16 Nov 2022	State Tax Consulting	Review 8 tax claims and update tax claims log with relevant details for tracking purposes	1.5	\$400.00	\$600.00
Kapp,Amanda Michele	Staff/Assistant	16 Nov 2022	State Tax Consulting	Review tax claims filed and document claim details to assist in claims analysis and resolutions	1.2	\$400.00	\$480.00
Flagg,Nancy A.	Executive Director	16 Nov 2022	State Tax Consulting	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$1,150.00	\$460.00
Lubic,Jake	Staff/Assistant	16 Nov 2022	State Tax Consulting	Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic.	0.4	\$400.00	\$160.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Johnson,Derrick Joseph	Staff/Assistant	17 Nov 2022	State Tax Consulting	Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic	0.3	\$400.00	\$120.00
Kapp,Amanda Michele	Staff/Assistant	17 Nov 2022	State Tax Consulting	Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic	0.3	\$400.00	\$120.00
Lubic,Jake	Staff/Assistant	17 Nov 2022	State Tax Consulting	Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	17 Nov 2022	State Tax Consulting	Compile and send Pennsylvania voluntary disclosure documents requested from Kirkland (A. Sexton) to general counsel office for release approval	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	18 Nov 2022	State Tax Consulting	Call with client (J.Morgan) and EY state desk J.Hill to discuss Pennsylvania sales and use tax voluntary disclosure agreement status.	0.9	\$1,150.00	\$1,035.00
Hill,Jeanne L.	Senior Manager	18 Nov 2022	State Tax Consulting	Call with client (J.Morgan) and EY state desk J.Hill to discuss Pennsylvania sales and use tax voluntary disclosure agreement status.	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	18 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg	0.7	\$1,150.00	\$805.00
Jimenez,Joseph Robert	Senior Manager	18 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg	0.7	\$950.00	\$665.00
Marengo,Eli D.	Senior Manager	18 Nov 2022	State Tax Consulting	Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	18 Nov 2022	State Tax Consulting	Internal EY call to discuss open issues and prepare for call with client (J.Morgan)	0.4	\$1,150.00	\$460.00
Jimenez,Joseph Robert	Senior Manager	18 Nov 2022	State Tax Consulting	Internal EY call to discuss open issues and prepare for call with client (J.Morgan)	0.3	\$950.00	\$285.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	18 Nov 2022	State Tax Consulting	Pennsylvania sales and use tax voluntary disclosure documents to Kirkland	0.2	\$1,150.00	\$230.00
Kotanchiyev,Georgiy S.	Senior Manager	18 Nov 2022	State Tax Consulting	Research Georgia legislation re taxability of crypto mining	0.3	\$950.00	\$285.00
Kool,Trent	Manager	18 Nov 2022	State Tax Consulting	Research Georgia taxability of crypto mining assets	1.0	\$850.00	\$850.00
Hill,Jeanne L.	Senior Manager	18 Nov 2022	State Tax Consulting	Prepare for client call to discuss Pennsylvania voluntary disclosure agreement	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	21 Nov 2022	State Tax Consulting	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	21 Nov 2022	State Tax Consulting	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$950.00	\$475.00
Johnson,Derrick Joseph	Staff/Assistant	21 Nov 2022	State Tax Consulting	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$400.00	\$200.00
Kapp,Amanda Michele	Staff/Assistant	21 Nov 2022	State Tax Consulting	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$400.00	\$200.00
Lubic,Jake	Staff/Assistant	21 Nov 2022	State Tax Consulting	Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson	0.5	\$400.00	\$200.00
Johnson,Derrick Joseph	Staff/Assistant	21 Nov 2022	State Tax Consulting	Review tax claims and update tax claims log with relevant details for tracking	0.5	\$400.00	\$200.00
Lubic,Jake	Staff/Assistant	21 Nov 2022	State Tax Consulting	Reviewing, correcting, and updating claims inventory log to ensure that tax types and periods are documented correctly to aid in claims/tax liability analysis	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	22 Nov 2022	State Tax Consulting	Internal EY call to discuss sales and use tax open items. Attendees: N.Flagg, J. Jimenez	0.4	\$1,150.00	\$460.00
Jimenez,Joseph Robert	Senior Manager	22 Nov 2022	State Tax Consulting	Internal EY call to discuss sales and use tax open items. Attendees: N.Flagg, J. Jimenez	0.4	\$950.00	\$380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Jimenez,Joseph Robert	Senior Manager	22 Nov 2022	State Tax Consulting	Review Kentucky sales tax mining exemptions	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	23 Nov 2022	State Tax Consulting	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	23 Nov 2022	State Tax Consulting	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$950.00	\$475.00
Lubic,Jake	Staff/Assistant	23 Nov 2022	State Tax Consulting	Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic.	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	23 Nov 2022	State Tax Consulting	Review and update open tax items for follow-up with client (J.Morgan)	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	27 Nov 2022	State Tax Consulting	Review California withholding requirement on crypto interest earnings and reply to Kirkland (A. Sexton) with update on this with contractor withholding info and additional tax open items status	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	28 Nov 2022	State Tax Consulting	Bankruptcy tax noticing requirements for income tax to EY D.Johnson to initiate review of returns filed vs current noticing list	0.2	\$1,150.00	\$230.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Johnson,Derrick Joseph	Staff/Assistant	28 Nov 2022	State Tax Consulting	Inventory state income/franchise tax return filing profile vs notice list	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	29 Nov 2022	State Tax Consulting	Update and provide sales and use tax liability spreadsheet analysis to EY J. Jimenez	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	30 Nov 2022	State Tax Consulting	Follow-up with client (J.Morgan) for outstanding employment tax information	0.2	\$1,150.00	\$230.00
Jimenez,Joseph Robert	Senior Manager	30 Nov 2022	State Tax Consulting	Review fixed asset list provided and follow-up with EY Pennsylvania state desk J.Hill	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	02 Dec 2022	State Tax Consulting	Email J.Jimenez to provide background client information and scope of requests.	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	03 Dec 2022	State Tax Consulting	Field Kirkland request for additional EY files of H.LeClaire and submit to EY general counsel	0.2	\$1,150.00	\$230.00
Lubic,Jake	Staff/Assistant	05 Dec 2022	State Tax Consulting	Analyzing newly filed indirect tax claims for D. Johnson and A. Kapp to inventory and analyze in tax claims log	0.1	\$400.00	\$40.00
Flagg,Nancy A.	Executive Director	05 Dec 2022	State Tax Consulting	Call to discuss Celsius open tax items, including deploying professional resources onto tax claims log, using professional judgment to inventory and analyze newly filed relevant indirect tax claims. Attendees: N. Flagg, J. Lubic	0.2	\$1,150.00	\$230.00
Lubic,Jake	Staff/Assistant	05 Dec 2022	State Tax Consulting	Call to discuss Celsius open tax items, including deploying professional resources onto tax claims log, using professional judgment to inventory and analyze newly filed relevant indirect tax claims. Attendees: N. Flagg, J. Lubic	0.2	\$400.00	\$80.00
Johnson,Derrick Joseph	Staff/Assistant	05 Dec 2022	State Tax Consulting	Create master Celsius claims log, upload to Teams site	0.2	\$400.00	\$80.00
Kapp,Amanda Michele	Staff/Assistant	05 Dec 2022	State Tax Consulting	Review tax claims filed and document claim details to assist in claims analysis and resolutions	0.2	\$400.00	\$80.00
Johnson,Derrick Joseph	Staff/Assistant	06 Dec 2022	State Tax Consulting	Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson	0.2	\$400.00	\$80.00
Kapp,Amanda Michele	Staff/Assistant	06 Dec 2022	State Tax Consulting	Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson	0.2	\$400.00	\$80.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic,Jake	Staff/Assistant	06 Dec 2022	State Tax Consulting	Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	06 Dec 2022	State Tax Consulting	Follow-up with client (J.Morgan) for payroll and payroll tax information status and set call time for overall status update on open tax items; additional follow-up with client (J.Morgan) for status update	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	07 Dec 2022	State Tax Consulting	Schedule call to discuss Pennsylvania voluntary disclosure agreement status with client (J.Morgan, L.Koren)	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	08 Dec 2022	State Tax Consulting	Follow-up with client (J.Morgan, L.Koren) re availability to discuss open tax items, and reschedule per client request	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	11 Dec 2022	State Tax Consulting	Email client (J.Morgan, L.Koren) re Pennsylvania voluntary disclosure agreement status update	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	13 Dec 2022	State Tax Consulting	Advise client (J.Morgan) of need for status updates and set call to discuss	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	13 Dec 2022	State Tax Consulting	Call with Kirkland (A.Sexton) regarding status of Celsius non-income tax issues	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	13 Dec 2022	State Tax Consulting	Provide EY Indirect team with my status updates and request their workstream updates	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	14 Dec 2022	State Tax Consulting	Buildout open tax item list in excel tracker format to capture follow-ups and track follow-up dates	2.7	\$1,150.00	\$3,105.00
DiPalma,Vincent	Manager	14 Dec 2022	State Tax Consulting	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$850.00	\$595.00
Flagg,Nancy A.	Executive Director	14 Dec 2022	State Tax Consulting	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$1,150.00	\$805.00
Gatt,Katie	Senior Manager	14 Dec 2022	State Tax Consulting	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeanne L.	Senior Manager	14 Dec 2022	State Tax Consulting	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00
Jimenez,Joseph Robert	Senior Manager	14 Dec 2022	State Tax Consulting	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00
Wehr,Robert W	Senior Manager	14 Dec 2022	State Tax Consulting	Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	14 Dec 2022	State Tax Consulting	Provide list of open Indirect tax issues per Kirkland (A.Sexton) request	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	14 Dec 2022	State Tax Consulting	Reply to client (J.Morgan) inquiries on tax workstream status	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	14 Dec 2022	State Tax Consulting	Prepare for client call to discuss Pennsylvania voluntary disclosure agreement	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg	0.5	\$1,150.00	\$575.00
Hill,Jeanne L.	Senior Manager	15 Dec 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg	0.5	\$950.00	\$475.00
Jimenez,Joseph Robert	Senior Manager	15 Dec 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	State Tax Consulting	Call with client (J.Morgan, L.Koren) to discuss Texas state desk sales and use tax issues and potential resolutions. Attendees: R.Wehr, N.Flagg	0.9	\$1,150.00	\$1,035.00
Wehr,Robert W	Senior Manager	15 Dec 2022	State Tax Consulting	Call with client (J.Morgan, L.Koren) to discuss Texas state desk sales and use tax issues and potential resolutions. Attendees: R.Wehr, N.Flagg	0.9	\$950.00	\$855.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	15 Dec 2022	State Tax Consulting	Document Celsius follow-ups for next status call with client (J.Morgan)	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	State Tax Consulting	Open tax item status update to Kirkland (A. Sexton)	0.5	\$1,150.00	\$575.00
Wehr,Robert W	Senior Manager	15 Dec 2022	State Tax Consulting	Research fair market value options for use tax returns / voluntary disclosure agreements	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	State Tax Consulting	Texas sales and use tax open items follow-up EY state desk R. Wehr	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	15 Dec 2022	State Tax Consulting	Update master tax issue tracker status per call with client (J.Morgan)	0.4	\$1,150.00	\$460.00
Buonaguro,Paul	Manager	16 Dec 2022	State Tax Consulting	Pennsylvania state desk review data center sales tax exemption, call Pennsylvania Department of Revenue economic development, answer email questions	1.1	\$850.00	\$935.00
Flagg,Nancy A.	Executive Director	16 Dec 2022	State Tax Consulting	Reply to Kirkland (A. Sexton) to prioritize open tax items and next steps and reply to J.Berman on Capitol Tax request with questions to clarify	0.7	\$1,150.00	\$805.00
Hill,Jeanne L.	Senior Manager	16 Dec 2022	State Tax Consulting	Pennsylvania review data center sales tax exemption research	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	19 Dec 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Texas rig deployment facts for sales and use tax determination and additional open items impacting tax compliance. Attendees: N.Flagg, J.Jimenez	1.0	\$1,150.00	\$1,150.00
Jimenez,Joseph Robert	Senior Manager	19 Dec 2022	State Tax Consulting	Call with client (J.Morgan) to discuss Texas rig deployment facts for sales and use tax determination and additional open items impacting tax compliance. Attendees: N.Flagg, J.Jimenez	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	20 Dec 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania sales and use tax voluntary disclosure status and next steps .Attendees: N.Flagg, J.Hill.	0.5	\$1,150.00	\$575.00
Hill,Jeanne L.	Senior Manager	20 Dec 2022	State Tax Consulting	Internal EY call to discuss Pennsylvania sales and use tax voluntary disclosure status and next steps .Attendees: N.Flagg, J.Hill.	0.5	\$950.00	\$475.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	21 Dec 2022	State Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$1,150.00	\$920.00
Gatt,Katie	Senior Manager	21 Dec 2022	State Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$950.00	\$760.00
Lubic,Jake	Staff/Assistant	21 Dec 2022	State Tax Consulting	Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic	0.8	\$400.00	\$320.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	22 Dec 2022	State Tax Consulting	Call with client (J.Morgan, L.Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill	1.0	\$1,150.00	\$1,150.00
Hill,Jeanne L.	Senior Manager	22 Dec 2022	State Tax Consulting	Call with client (J.Morgan, L.Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill	1.0	\$950.00	\$950.00
Jimenez,Joseph Robert	Senior Manager	22 Dec 2022	State Tax Consulting	Call with client (J. Morgan, L. Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill	1.0	\$950.00	\$950.00
Hill,Jeanne L.	Senior Manager	22 Dec 2022	State Tax Consulting	Call with Pennsylvania Department of Revenue voluntary disclosure agreement leadership	0.6	\$950.00	\$570.00
Hill,Jeanne L.	Senior Manager	03 Jan 2023	State Tax Consulting	Call Pennsylvania Department of Revenue re voluntary disclosure agreement	1.1	\$950.00	\$1,045.00
Flagg,Nancy A.	Executive Director	03 Jan 2023	State Tax Consulting	Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	03 Jan 2023	State Tax Consulting	Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill	0.5	\$950.00	\$475.00
Jimenez,Joseph Robert	Senior Manager	03 Jan 2023	State Tax Consulting	Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill	0.5	\$950.00	\$475.00
Gillenwater,Emily	Staff/Assistant	03 Jan 2023	State Tax Consulting	Prioritizing and deploying on open indirect tax items as they relate to client's current bankruptcy status, client's current indirect tax exposure, bankruptcy consequences to open indirect tax items, and implications on EY indirect tax workstreams.	0.3	\$400.00	\$120.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	04 Jan 2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$1,150.00	\$2,185.00
Gillenwater,Emily	Staff/Assistant	04 Jan 2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$400.00	\$760.00
Hill,Jeanne L.	Senior Manager	04 Jan 2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$950.00	\$1,805.00
Jimenez,Joseph Robert	Senior Manager	04 Jan 2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.1	\$950.00	\$1,045.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic,Jake	Staff/Assistant	04 Jan 2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$400.00	\$760.00
Wehr,Robert W	Senior Manager	04 Jan 2023	State Tax Consulting	Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic.	1.9	\$950.00	\$1,805.00
Lubic,Jake	Staff/Assistant	04 Jan 2023	State Tax Consulting	Circulate indirect tax notes and action items to EY team	0.1	\$400.00	\$40.00
Flagg,Nancy A.	Executive Director	04 Jan 2023	State Tax Consulting	Email update to A. Sexton (Kirkland & Ellis), S. Cantor (Kirkland & Ellis) on Texas sales and use tax payment	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	04 Jan 2023	State Tax Consulting	Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,150.00	\$575.00
Hill,Jeff	Partner	04 Jan 2023	State Tax Consulting	Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$1,250.00	\$625.00
Lubic,Jake	Staff/Assistant	04 Jan 2023	State Tax Consulting	Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	04 Jan 2023	State Tax Consulting	Research and prepare Texas sales and use tax payment option summary sheet	1.4	\$1,150.00	\$1,610.00
Flagg,Nancy A.	Executive Director	04 Jan 2023	State Tax Consulting	Review sales and use tax payment status of Celsius rigs being taken offline by Core Scientific in preparation for sales and use tax status	1.2	\$1,150.00	\$1,380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				call with J. Morgan (Celsius)			
Flagg,Nancy A.	Executive Director	05 Jan 2023	State Tax Consulting	Finalize Texas use tax payment document pros and cons section and circulate to team	1.9	\$1,150.00	\$2,185.00
Gillenwater,Emily	Staff/Assistant	05 Jan 2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including current state of ongoing sales and use tax, and property tax issues currently identified in various states (Georgia, Pennsylvania, and Texas). Attendees: J. Lubic, E. Gillenwater.	0.9	\$400.00	\$360.00
Lubic,Jake	Staff/Assistant	05 Jan 2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including current state of ongoing sales and use tax, and property tax issues currently identified in various states (Georgia, Pennsylvania, and Texas). Attendees: J. Lubic, E. Gillenwater.	0.9	\$400.00	\$360.00
Jimenez,Joseph Robert	Senior Manager	05 Jan 2023	State Tax Consulting	Sales and Use tax review of intangible coupons. E-mail sent to client (J.Morgan) with preliminary analysis.	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	06 Jan 2023	State Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$1,150.00	\$460.00
Gatt,Katie	Senior Manager	06 Jan 2023	State Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$950.00	\$380.00
Wehr,Robert W	Senior Manager	06 Jan 2023	State Tax Consulting	Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg	0.4	\$950.00	\$380.00
Wehr,Robert W	Senior Manager	06 Jan 2023	State Tax Consulting	Review and respond to email Texas use tax payment option summary sheet from N.Flagg, review and respond to email from client (J.Morgan) re Texas sales tax imposed on purchase of rigs	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	06 Jan 2023	State Tax Consulting	Update Texas use tax payment option summary sheet with comments from EY team call	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	08 Jan 2023	State Tax Consulting	Update Texas voluntary disclosure deck draft for team comments, review additional comments and reply	1.7	\$1,150.00	\$1,955.00
Flagg,Nancy A.	Executive Director	09 Jan 2023	State Tax Consulting	Forward client (L.Koren) comments on the Texas voluntary disclosure deck draft to EY R. Wehr for comment	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	09 Jan 2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$1,150.00	\$575.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt,Katie	Senior Manager	09 Jan 2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$950.00	\$475.00
Gillenwater,Emily	Staff/Assistant	09 Jan 2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$400.00	\$200.00
Lubic,Jake	Staff/Assistant	09 Jan 2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$400.00	\$200.00
Wehr,Robert W	Senior Manager	09 Jan 2023	State Tax Consulting	Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater	0.5	\$950.00	\$475.00
Wehr,Robert W	Senior Manager	09 Jan 2023	State Tax Consulting	Review and respond to client (L.Koren) Texas voluntary disclosure deck draft comments	0.2	\$950.00	\$190.00
Flagg,Nancy A.	Executive Director	09 Jan 2023	State Tax Consulting	Update and provide Texas voluntary disclosure deck draft and provide to client (J. Morgan, L.Koren) with information requested on Texas use tax regulation 3.346	0.8	\$1,150.00	\$920.00
Flagg,Nancy A.	Executive Director	10 Jan 2023	State Tax Consulting	circulate updated Texas voluntary disclosure deck to client (J.Morgan, L.Koren), Kirkland (A.Sexton, S.Cantor) and EY team in advance of Jan11 call	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	11 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$1,150.00	\$1,380.00
Gatt,Katie	Senior Manager	11 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$950.00	\$1,140.00
Gillenwater,Emily	Staff/Assistant	11 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$400.00	\$480.00
Wehr,Robert W	Senior Manager	11 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater	1.2	\$950.00	\$1,140.00
Flagg,Nancy A.	Executive Director	11 Jan 2023	State Tax	Prepare for call with client and Kirkland & Ellis to discuss Texas use	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
			Consulting				
Flagg,Nancy A.	Executive Director	12 Jan 2023	State Tax Consulting	Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez	0.6	\$1,150.00	\$690.00
Hill,Jeanne L.	Senior Manager	12 Jan 2023	State Tax Consulting	Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez	0.6	\$950.00	\$570.00
Jimenez,Joseph Robert	Senior Manager	12 Jan 2023	State Tax Consulting	Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez	0.6	\$950.00	\$570.00
Hill,Jeanne L.	Senior Manager	12 Jan 2023	State Tax Consulting	Prepare for call with client & Mawson re Pennsylvania Sales Tax data center exemption	0.4	\$950.00	\$380.00
Jimenez,Joseph Robert	Senior Manager	12 Jan 2023	State Tax Consulting	Prepare for call with client & Mawson re Pennsylvania Sales Tax data center exemption	0.4	\$950.00	\$380.00
Mitchell,Traci R.	Executive Director	13 Jan 2023	State Tax Consulting	Review and discuss state income tax status	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	13 Jan 2023	State Tax Consulting	Email Kirkland & Ellis (A.Sexton) to update on Pennsylvania voluntary disclosure Agreement status	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	13 Jan 2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez	0.5	\$1,150.00	\$575.00
Hill,Jeanne L.	Senior Manager	13 Jan 2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez	0.5	\$950.00	\$475.00
Jimenez,Joseph Robert	Senior Manager	13 Jan 2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	13 Jan 2023	State Tax Consulting	Review Pennsylvania voluntary disclosure application status	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	13 Jan 2023	State Tax Consulting	Review Pennsylvania voluntary disclosure application status	0.5	\$950.00	\$475.00
Hill,Jeanne L.	Senior Manager	17 Jan 2023	State Tax Consulting	Celsius emails to A. Sexton and S. Cantor (Kirkland) regarding Pennsylvania voluntary disclosure agreement strategy emails to client	1.4	\$950.00	\$1,330.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	17 Jan 2023	State Tax Consulting	Email Kirkland & Ellis (A.Sexton) regarding Pennsylvania voluntary disclosure application	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	17 Jan 2023	State Tax Consulting	Email Kirkland & Ellis Pennsylvania voluntary disclosure bankruptcy question	0.8	\$1,150.00	\$920.00
Johnson,Derrick Joseph	Staff/Assistant	17 Jan 2023	State Tax Consulting	Finalize additional tax noticing jurisdiction review, compile addresses from income tax returns, sales and use tax returns, and state websites	1.6	\$400.00	\$640.00
Flagg,Nancy A.	Executive Director	17 Jan 2023	State Tax Consulting	Guidance to EY D. Johnson on finalizing additional tax noticing jurisdiction review	0.3	\$1,150.00	\$345.00
Lubic,Jake	Staff/Assistant	17 Jan 2023	State Tax Consulting	Preparing claims report link for A. Kapp (EY) and D. Johnson (EY) to prepare an updated tax claims log for analysis	0.1	\$400.00	\$40.00
Flagg,Nancy A.	Executive Director	18 Jan 2023	State Tax Consulting	Call with EY D. Johnson to review additional noticing draft and next steps to finalize	0.5	\$1,150.00	\$575.00
Johnson,Derrick Joseph	Staff/Assistant	18 Jan 2023	State Tax Consulting	Call with EY N.Flagg to discuss to review additional noticing draft and next steps to finalize	0.5	\$400.00	\$200.00
Johnson,Derrick Joseph	Staff/Assistant	18 Jan 2023	State Tax Consulting	Finalize additional tax noticing jurisdiction review, compile addresses from income tax returns, sales and use tax returns, and state websites	1.8	\$400.00	\$720.00
Flagg,Nancy A.	Executive Director	18 Jan 2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	18 Jan 2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez	0.3	\$950.00	\$285.00
Jimenez,Joseph Robert	Senior Manager	18 Jan 2023	State Tax Consulting	Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez	0.3	\$950.00	\$285.00
Gatt,Katie	Senior Manager	18 Jan 2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	18 Jan 2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$1,150.00	\$690.00
Gillenwater,Emily	Staff/Assistant	18 Jan 2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$400.00	\$240.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeff	Partner	18 Jan 2023	State Tax Consulting	Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater	0.6	\$1,250.00	\$750.00
Hill,Jeanne L.	Senior Manager	18 Jan 2023	State Tax Consulting	Pennsylvania voluntary disclosure application updates	1.0	\$950.00	\$950.00
Johnson,Derrick Joseph	Staff/Assistant	18 Jan 2023	State Tax Consulting	Review 50 state bankruptcy noticing list and incorporate in updated tax notice list.	1.7	\$400.00	\$680.00
Flagg,Nancy A.	Executive Director	19 Jan 2023	State Tax Consulting	Call with EY D. Johnson to review additional tax authority special noticing addresses identified to finalize additional tax noticing list	0.4	\$1,150.00	\$460.00
Johnson,Derrick Joseph	Staff/Assistant	19 Jan 2023	State Tax Consulting	Call with EY N.Flagg to review additional tax authority special noticing addresses identified to finalize additional tax noticing list	0.4	\$400.00	\$160.00
Flagg,Nancy A.	Executive Director	19 Jan 2023	State Tax Consulting	Finalize and provide Kirkland & Ellis (S. Cantor) updated additional tax noticing addresses	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	19 Jan 2023	State Tax Consulting	Mark-up Pennsylvania voluntary disclosure application for Kirkland & Ellis comments and refund language and circulate update to Kirkland & Ellis for final review	1.3	\$1,150.00	\$1,495.00
Hill,Jeanne L.	Senior Manager	19 Jan 2023	State Tax Consulting	Review Pennsylvania voluntary disclosure application comments / mark-ups	0.6	\$950.00	\$570.00
Johnson,Derrick Joseph	Staff/Assistant	19 Jan 2023	State Tax Consulting	Update master tax notice list to reflect jurisdictions that previously received notice to avoid duplications	1.9	\$400.00	\$760.00
Johnson,Derrick Joseph	Staff/Assistant	19 Jan 2023	State Tax Consulting	Update tax notice list, including added a source column	2.0	\$400.00	\$800.00
Flagg,Nancy A.	Executive Director	20 Jan 2023	State Tax Consulting	Additional mark-ups to Pennsylvania voluntary disclosure and send to Kirkland & Ellis for review	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	20 Jan 2023	State Tax Consulting	Review and add to additional tax authority noticing jurisdiction items per recommendation to include all state bankruptcy unit list	0.9	\$1,150.00	\$1,035.00
Hill,Jeanne L.	Senior Manager	23 Jan 2023	State Tax Consulting	Email N.Flagg confirming Pennsylvania voluntary disclosure application and emailed to Pennsylvania Department of Revenue to schedule call to discuss required updates	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	23 Jan 2023	State Tax Consulting	Incorporate Kirkland & Ellis bankruptcy mark-ups to Pennsylvania voluntary disclosure draft and provide to J.Hill (EY) for submission to Pennsylvania	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	23 Jan 2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania sales tax voluntary disclosure application and next steps; Texas voluntary disclosure application status and next steps. Attendees: N. Flagg, J. Lubie	0.3	\$1,150.00	\$345.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic,Jake	Staff/Assistant	23 Jan 2023	State Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania sales tax voluntary disclosure application and next steps; Texas voluntary disclosure application status and next steps. Attendees: N. Flagg, J. Lubic	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	23 Jan 2023	State Tax Consulting	Internal EY call to discuss required master tax notice list updates, fee statement detail review. Attendees: D.Johnson, N.Flagg	0.6	\$1,150.00	\$690.00
Johnson,Derrick Joseph	Staff/Assistant	23 Jan 2023	State Tax Consulting	Internal EY call to discuss required master tax notice list updates, fee statement detail review. Attendees: D.Johnson, N.Flagg	0.6	\$400.00	\$240.00
Flagg,Nancy A.	Executive Director	23 Jan 2023	State Tax Consulting	Reply to Kirkland & Ellis (S.Cantor) on Pennsylvania voluntary disclosure estimated liability amount and current status with Pennsylvania voluntary disclosure team	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	23 Jan 2023	State Tax Consulting	Review client (J. Morgan) email on property tax proposals and reply	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	23 Jan 2023	State Tax Consulting	Review Texas voluntary disclosure deck from client (L.Koren) and reply with follow-up requests	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	23 Jan 2023	State Tax Consulting	Review updated creditor noticing list from Stretto and send to D. Johnson (EY) with next steps	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	24 Jan 2023	State Tax Consulting	Call with J.Hill (EY) regarding Pennsylvania voluntary disclosure open items and next steps	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	24 Jan 2023	State Tax Consulting	Call with N.Flagg (EY) regarding Pennsylvania voluntary disclosure open items and next steps	0.4	\$950.00	\$380.00
Hill,Jeanne L.	Senior Manager	24 Jan 2023	State Tax Consulting	Call with Pennsylvania voluntary disclosure application team leader re Celsius application	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	24 Jan 2023	State Tax Consulting	Draft Pennsylvania voluntary disclosure extension request email including bankruptcy requests and provide to J.Hill (EY) for transmittal to Pennsylvania	0.6	\$1,150.00	\$690.00
Hill,Jeanne L.	Senior Manager	24 Jan 2023	State Tax Consulting	Review final voluntary disclosure application with comments to discuss with the Pennsylvania voluntary disclosure application team	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	24 Jan 2023	State Tax Consulting	Review Pennsylvania voluntary disclosure mark-ups from J.Hill (EY)	0.2	\$1,150.00	\$230.00
Johnson,Derrick Joseph	Staff/Assistant	24 Jan 2023	State Tax Consulting	Update master tax notice list with addresses	0.6	\$400.00	\$240.00
Flagg,Nancy A.	Executive Director	24 Jan 2023	State Tax Consulting	Update to Kirkland & Ellis on progress with Pennsylvania voluntary disclosure final exchanges with the state voluntary disclosure team	0.2	\$1,150.00	\$230.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	25 Jan 2023	State Tax Consulting	Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater.	1.2	\$1,150.00	\$1,380.00
Gillenwater,Emily	Senior	25 Jan 2023	State Tax Consulting	Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater.	1.2	\$600.00	\$720.00
Rash,Jeffrey B	Executive Director	25 Jan 2023	State Tax Consulting	Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater.	1.2	\$1,150.00	\$1,380.00
Hill,Jeanne L.	Senior Manager	25 Jan 2023	State Tax Consulting	Email client (J.Morgan, L.Koren) update re Pennsylvania voluntary disclosure application outcome	2.3	\$950.00	\$2,185.00
Rash,Jeffrey B	Executive Director	25 Jan 2023	State Tax Consulting	Prepare for call with client (J.Morgan) re property tax filing obligations	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	26 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well has how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	26 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well has how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	1.0	\$1,150.00	\$1,150.00
Gillenwater,Emily	Senior	26 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well has how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	1.0	\$600.00	\$600.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	26 Jan 2023	State Tax Consulting	Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well as how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY).	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	26 Jan 2023	State Tax Consulting	Reply to Kirkland & Ellis (S.Cantor) on tax noticing additions and current noticing list review status	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	26 Jan 2023	State Tax Consulting	Review Texas voluntary disclosure deck template from R. Wehr(EY) and send to Kirkland & Ellis (S. Cantor) for review of bankruptcy mark-ups	0.7	\$1,150.00	\$805.00
Wehr,Robert W	Senior Manager	26 Jan 2023	State Tax Consulting	Texas voluntary disclosure deck template, contact information to client (J.Morgan)	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	26 Jan 2023	State Tax Consulting	Update Texas voluntary disclosure deck and send to Kirkland & Ellis (S.Cantor) for review	0.8	\$1,150.00	\$920.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Call with E. Corts (EY) to discuss Texas statutory and administrative protocols of Texas use tax storage exemptions	0.4	\$1,150.00	\$460.00
Wehr,Robert W	Senior Manager	27 Jan 2023	State Tax Consulting	Call with E. Corts (EY) to discuss Texas statutory and administrative protocols of Texas use tax storage exemptions	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater	0.6	\$1,150.00	\$690.00
Gillenwater,Emily	Senior	27 Jan 2023	State Tax Consulting	Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater	0.6	\$600.00	\$360.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeanne L.	Senior Manager	27 Jan 2023	State Tax Consulting	Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Call with Kirkland & Ellis and unsecured creditors committee representatives to discuss state tax issues requiring unsecured creditor committee notification	0.4	\$1,150.00	\$460.00
Corts,Edward	Senior Manager	27 Jan 2023	State Tax Consulting	Call with N. Flagg (EY) to discuss statutory and/or administrative protocols of Texas short term sales and use tax storage exemptions.	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Email client (L.Koren, J. Morgan) to update that Texas voluntary disclosure notifications to unsecured creditors committee is complete	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	27 Jan 2023	State Tax Consulting	Email Pennsylvania voluntary disclosure application team to request extension	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Extend additional Texas use tax exemption questions to E.Corts (EY)	0.3	\$1,150.00	\$345.00
Gillenwater,Emily	Senior	27 Jan 2023	State Tax Consulting	Per N. Flagg, reviewed Core Scientific, Inc.'s Master Service Agreement with Celsius for language related to property tax, or any tax sharing and mention of specific locations / addresses.	1.3	\$600.00	\$780.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Provide Texas responsible party research to Kirkland & Ellis	0.3	\$1,150.00	\$345.00
Rash,Jeffrey B	Executive Director	27 Jan 2023	State Tax Consulting	Research to validate addresses for property tax authorities in Whitfield County, Georgia; Cherokee County, North Carolina and Marshall County, Kentucky and email N.Flagg	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Review Core Scientific contracts and send to EY team with further review guidance	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	27 Jan 2023	State Tax Consulting	Review Texas responsible party research from E. Corts (EY) and follow-up with questions	0.8	\$1,150.00	\$920.00
Corts,Edward	Senior Manager	27 Jan 2023	State Tax Consulting	Texas State Desk review of Texas tax laws regarding responsible parties and holding them liable for use tax not paid by a company to the Texas Comptroller. Texas State Desk review of Texas statutory and/or administrative protocols of Texas short term sales and use tax storage exemption.	2.0	\$950.00	\$1,900.00
Hill,Jeanne L.	Senior Manager	30 Jan 2023	State Tax Consulting	Email Pennsylvania Department of Revenue to confirm voluntary disclosure application extension	0.5	\$950.00	\$475.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	30 Jan 2023	State Tax Consulting	Provide Pennsylvania approval of voluntary disclosure extension to client (J.Morgan, L.Koren) and Kirkland & Ellis	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	31 Jan 2023	State Tax Consulting	Review tax section of Bankruptcy Court Appointed Examiner report and email to Kirkland & Ellis team regarding current status of voluntary disclosures	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	01 Feb 2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$1,150.00	\$1,380.00
Gatt,Katie	Senior Manager	01 Feb 2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$950.00	\$1,140.00
Gillenwater,Emily	Senior	01 Feb 2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$600.00	\$720.00
Hill,Jeanne L.	Senior Manager	01 Feb 2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	0.4	\$950.00	\$380.00
Rash,Jeffrey B	Executive Director	01 Feb 2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$1,150.00	\$1,380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	01 Feb 2023	State Tax Consulting	Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours)	1.2	\$950.00	\$1,140.00
Flagg,Nancy A.	Executive Director	01 Feb 2023	State Tax Consulting	EY internal call to discuss open tax items, required next steps and team member assignments for each. EY attendees: N. Flagg and K. Gatt	0.6	\$1,150.00	\$690.00
Gatt,Katie	Senior Manager	01 Feb 2023	State Tax Consulting	EY internal call to discuss open tax items, required next steps and team member assignments for each. EY attendees: N. Flagg and K. Gatt	0.6	\$950.00	\$570.00
Wehr,Robert W	Senior Manager	01 Feb 2023	State Tax Consulting	Review Texas voluntary disclosure agreement request sent from client (J.Morgan), reply with suggested revisions	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	02 Feb 2023	State Tax Consulting	Reply to Celsius (J. Morgan) with Oklahoma sales and use tax information	0.3	\$1,150.00	\$345.00
Hill,Jeanne L.	Senior Manager	03 Feb 2023	State Tax Consulting	Pennsylvania voluntary disclosure denial call with EY Pennsylvania state desk, Jeanne Hill (EY). Attendees: N.Flagg, J.Hill	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	03 Feb 2023	State Tax Consulting	Pennsylvania responsible party memo and research reply to Kirkland & Ellis (A.Sexton) and set follow-up call with Celsius and Kirkland & Ellis teams to discuss next steps	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	03 Feb 2023	State Tax Consulting	Pennsylvania voluntary disclosure denial call with EY Pennsylvania state desk, Jeanne Hill (EY). Attendees: N.Flagg, J.Hill	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	03 Feb 2023	State Tax Consulting	Review and summarize Pennsylvania voluntary disclosure denial due to bankruptcy filing and send email update to Celsius and Kirkland & Ellis	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater	0.7	\$1,150.00	\$805.00
Gillenwater,Emily	Senior	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater	0.7	\$600.00	\$420.00
Nolan,Bill	Executive Director	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater	0.7	\$1,150.00	\$805.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater	1.3	\$1,150.00	\$1,495.00
Gillenwater,Emily	Senior	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater	1.3	\$600.00	\$780.00
Wehr,Robert W	Senior Manager	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater	1.3	\$950.00	\$1,235.00
Flagg,Nancy A.	Executive Director	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$1,150.00	\$690.00
Gillenwater,Emily	Senior	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$600.00	\$360.00
Hill,Jeanne L.	Senior Manager	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$950.00	\$570.00
Jimenez,Joseph Robert	Senior Manager	06 Feb 2023	State Tax Consulting	Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater	0.6	\$950.00	\$570.00
Nolan,Bill	Executive Director	06 Feb 2023	State Tax Consulting	Contact Ohio Department of Taxation to determine if data center exemption agreements are public record and search direct pay permit holders. Report back to client and EY team.	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	06 Feb 2023	State Tax Consulting	Georgia follow-up with EY Georgia state desk J. Thompson per Celsius (J. Morgan) request	0.2	\$1,150.00	\$230.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeanne L.	Senior Manager	06 Feb 2023	State Tax Consulting	Send Pennsylvania sales tax registration data worksheet to client (J.Morgan)	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	06 Feb 2023	State Tax Consulting	set Ohio state desk call per J. Morgan (Celsius) request and advance Oklahoma and Ohio desk call times per Celsius request	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	07 Feb 2023	State Tax Consulting	Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater	0.1	\$1,150.00	\$115.00
Thompson, Jeff	Executive Director	07 Feb 2023	State Tax Consulting	Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater	0.1	\$1,150.00	\$115.00
Gillenwater,Emily	Senior	07 Feb 2023	State Tax Consulting	Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater	0.1	\$600.00	\$60.00
Gillenwater,Emily	Senior	07 Feb 2023	State Tax Consulting	Reviewed Bankruptcy Court Appointed Examiner's report and started drafting a summary of potential issues and red flags for state tax matters.	1.3	\$600.00	\$780.00
Thompson, Jeff	Executive Director	08 Feb 2023	State Tax Consulting	Call with EY Georgia State Desk (J.Thompson) to discuss Georgia high-tech exemption for servers. Attendees: G.Kotanchiyev, J.Thompson	0.8	\$1,150.00	\$920.00
Kotanchiyev,Georgiy S.	Senior Manager	08 Feb 2023	State Tax Consulting	Call with EY Georgia State Desk (J.Thompson) to discuss Georgia high-tech exemption for servers. Attendees: G.Kotanchiyev, J.Thompson	0.8	\$950.00	\$760.00
Gillenwater,Emily	Senior	09 Feb 2023	State Tax Consulting	Finished review of Bankruptcy Court Appointed Examiner's Report and finished drafting summary Report. Provided a copy of summary to N. Flagg, and K. Gatt.	0.8	\$600.00	\$480.00
Flagg,Nancy A.	Executive Director	14 Feb 2023	State Tax Consulting	Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic	0.9	\$1,150.00	\$1,035.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic,Jake	Staff/Assistant	14 Feb 2023	State Tax Consulting	Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic	0.9	\$400.00	\$360.00
Wehr,Robert W	Senior Manager	14 Feb 2023	State Tax Consulting	Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic	0.9	\$950.00	\$855.00
Lubic,Jake	Staff/Assistant	14 Feb 2023	State Tax Consulting	Circulating follow-ups and instructions for deployment on workstreams to EY team	0.1	\$400.00	\$40.00
Gillenwater,Emily	Senior	14 Feb 2023	State Tax Consulting	Internal EY call to discuss open indirect issues and workstreams, including Texas voluntary disclosure agreement status, movement of rigs to Oklahoma, Pennsylvania Voluntary Disclosure application denial. Attendees: E. Gillenwater, J. Lubic	0.5	\$600.00	\$300.00
Lubic,Jake	Staff/Assistant	14 Feb 2023	State Tax Consulting	Internal EY call to discuss open indirect issues and workstreams, including Texas voluntary disclosure agreement status, movement of rigs to Oklahoma, Pennsylvania Voluntary Disclosure application denial. Attendees: E. Gillenwater, J. Lubic	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	16 Feb 2023	State Tax Consulting	Review emails from Celsius (J. Morgan) on Texas voluntary disclosure application denial and Wyoming request for EY state desk call and send team update to coordinate calls	0.6	\$1,150.00	\$690.00
Kapp,Amanda Michele	Staff/Assistant	17 Feb 2023	State Tax Consulting	Reading part of Bankruptcy Court Appointed Examiner report summary tax section	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	17 Feb 2023	State Tax Consulting	Review and note Pennsylvania tax payment email from Celsius (J.Morgan) and coordinate Wyoming sales and use data center exemption call with EY Wyoming state desk M.Wasser	0.4	\$1,150.00	\$460.00
Lopez,Alfredo	Manager	20 Feb 2023	State Tax Consulting	Program research for Celsius for Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain.	0.9	\$850.00	\$765.00
Kapp,Amanda Michele	Staff/Assistant	20 Feb 2023	State Tax Consulting	Read tax section of Bankruptcy Court Appointed Examiners report	0.7	\$400.00	\$280.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	21 Feb 2023	State Tax Consulting	Call with client (L.Koren) to discuss Oklahoma computer services exemption, including exemption certificates required; review certificates provided by client (L.Koren), contact Oklahoma Tax Commission to determine documentation required to submit exemption request and follow-up with client (L.Koren)	1.4	\$950.00	\$1,330.00
Lopez,Alfredo	Manager	21 Feb 2023	State Tax Consulting	Review Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. Contact Wyoming to get more insight program certification process	0.8	\$850.00	\$680.00
Wasser,Michael J.	Executive Director	21 Feb 2023	State Tax Consulting	Preparation for client call and review of Wyoming data center exemption requirements and other incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain.	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	21 Feb 2023	State Tax Consulting	Provide advance client information to EY team addressing Wyoming data center exemption	0.3	\$1,150.00	\$345.00
Cooper,Grant Oliver	Senior Manager	21 Feb 2023	State Tax Consulting	Research Wyoming data center exemption for sales tax applicability to Celsius fact pattern, prepare for call with client February 22	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	21 Feb 2023	State Tax Consulting	Review Wyoming data center exemption advance info from G.Cooper (EY) and reply with additional client information and anticipated questions	1.1	\$1,150.00	\$1,265.00
Cooper,Grant Oliver	Senior Manager	22 Feb 2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	22 Feb 2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$1,150.00	\$1,150.00
Gatt,Katie	Senior Manager	22 Feb 2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$950.00	\$950.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lopez,Alfredo	Manager	22 Feb 2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$850.00	\$850.00
Wasser,Michael J.	Executive Director	22 Feb 2023	State Tax Consulting	Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt.	1.0	\$1,150.00	\$1,150.00
Wehr,Robert W	Senior Manager	23 Feb 2023	State Tax Consulting	Research Oklahoma temporary Storage exemption and reply to client (J.Morgan) re applicability of Oklahoma temporary storage exemption for use tax, consideration of computer service exemption for equipment	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	24 Feb 2023	State Tax Consulting	Review Wyoming property tax requirements per J. Morgan (Celsius) request, and email information to J. Morgan (Celsius)	0.4	\$1,150.00	\$460.00
				Total	221.7		\$204,815.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Dunker, Debra	Staff	2/6/23	Preparation of Fee Application	Review of the Combined First Monthly (July 13, 2022 - October 31, 2022) fee schedule	1.5	\$250.00	\$375.00
Dunker, Debra	Staff	2/7/23	Preparation of Fee Application	Prepare draft of fee statement for the Combined First Monthly (July 13, 2022 - October 31, 2022) .	0.5	\$250.00	\$125.00
Dunker, Debra	Staff	2/13/23	Preparation of Fee Application	Prepare final fee statement for the Combined First Monthly for filing.	1.0	\$250.00	\$250.00
Dunker, Debra	Staff	2/21/23	Preparation of Fee Application	Preparation of the First Interim Fee Application	1.5	\$250.00	\$375.00
				Total	4.5		\$1,125.00